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THE CARNEY LEGAL GROUP, P.A.

Attorneys At Law

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(Also admitted in MA)

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Of Counsel
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March 3, 2004

Registration Section
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

Re: U. S. Racehorse, L.L.C.

Dear Registrar:

The enclosed Articles of Organization and fees of \$160.00 are submitted for filing.

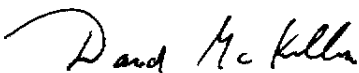
Please return all correspondence concerning this matter to the following individual:

David A. McKibbin, Esq.
901 George Bush Boulevard
Delray Beach, FL 33483

For further information concerning this matter, please call David A. McKibbin at 561/278-5565.

Very truly yours,

The Carney Legal Group, P.A.



David A. McKibbin, Esq.

DAM/db

Encls.

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**ARTICLES OF ORGANIZATION
FOR
U. S. RACEHORSE, L.L.C.**

We, the undersigned, for the purpose of forming a Limited Liability Company under the Florida Limited Liability Company Act, Florida Statutes Chapter 608, as amended, hereby make, acknowledge, and file the following Articles of Organization.

**ARTICLE I
NAME**

The name of this Limited Liability Company shall be U. S. RACEHORSE, L.L.C. (the "Company").

**ARTICLE II
ADDRESS**

The street address of the principal office of the Limited Liability Company is 605 Lincoln Road, Suite 310, Miami Beach, Florida 33139, and the mailing address is the same.

**ARTICLE III
REGISTERED AGENT, REGISTERED OFFICE**

The name and street address of the registered agent of the Company, in the State of Florida is:

<u>NAME</u>	<u>ADDRESS</u>
David A. McKibbin, Esq.	901 George Bush Boulevard Delray Beach, Florida 33483

**ARTICLE IV
MEMBERS/MANAGERS**

The Limited Liability Company is to be managed by the members, and the name and address of the managing members are:

<u>NAME</u>	<u>ADDRESS</u>
Selim Fendi	605 Lincoln Road, Suite 310 Miami Beach, Florida 33139
Irv Treusch	605 Lincoln Road, Suite 310 Miami Beach, Florida 33139

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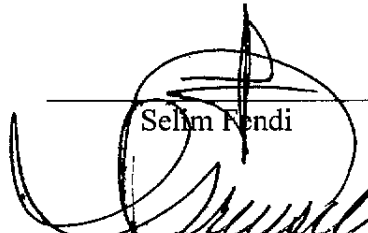
ARTICLE V
NO PERSONAL LIABILITY


The managers, officers, and agents of the Company shall not be held personally liable or responsible for any contracts, debts, or defaults of the Company while acting for or on behalf of the Company in any official and authorized capacity. The Company shall indemnify all of its managers, officers, and agents, and all of its former managers, officers, and agents, to the fullest extent permitted by law.

ARTICLE VI
AMENDMENTS

The Articles of Organization of this limited liability company may only be amended by the majority vote of the members. No member shall be obliged to contribute additional capital to the Company unless such obligation is approved and required by a majority vote of the members.

THE UNDERSIGNED, in accordance with section 608.408(3), acknowledge that the execution of this document constitutes an affirmation under penalties of perjury that the facts stated herein are true, and execute these Articles of Organization this 3 day of March, 2004.

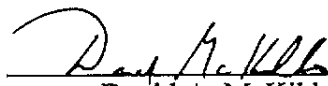

Selim Fendi


Irv Treusch

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ACCEPTANCE OF REGISTERED AGENT

Having been named as Registered Agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as Registered Agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as Registered Agent as provided for in Chapter 608, Florida Statutes.


David A. McKibbin, Esq.
Registered Agent